



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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November 12, 2004

RAMON J. HIRSIG
Executive Director

No. 2004/067

TO COUNTY ASSESSORS:

NEW BOARD-PRESCRIBED FORM – CONTAMINATED PROPERTIES

Assembly Bill 3073 (Chapter 354, Statutes of 2004) became effective August 30, 2004. Among its provisions, AB 3073 amended section 69.4 of the Revenue and Taxation Code to provide definitions and administrative provisions for the transfer of base year value of contaminated property to a replacement property. Also included in AB 3073 is the requirement that the Board design the form for claiming eligibility for this relief.

On October 19, 2004, the Board approved form BOE-65-CP, *Claim for Transfer of Base Year Value from Qualified Contaminated Property to Replacement Property*. Enclosed is a copy of BOE-65-CP for your use. Since the form is a Board-prescribed form, its use is mandatory. Although it is not included on the *Checklist of Miscellaneous Board-Prescribed Property Tax Forms*, you will still need to submit two copies of the rearranged form for review and approval if you plan to rearrange the form. In addition, one copy of the final print of the form (rearranged or prototype) must be submitted to us by February 10, 2005.

A Letter To Assessors will be forthcoming in the near future detailing the implementation of the new law.

If you have any questions regarding the form, please contact Lloyd B Allred at (916) 324-7361 or e-mail at lloyd.allred@boe.ca.gov.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk
Enclosure